

SUPPRESSED

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

FILED

JUL 13 2016

U.S. DISTRICT COURT
EASTERN DISTRICT OF MO
ST. LOUIS

UNITED STATES OF AMERICA,

Plaintiff,

v.

MARK A. BECKHAM,

Defendant.

No.

4:16CR300 RLW/SPM

INDICTMENT

Count 1

The Grand Jury charges:

Beginning on or about July 1, 2009, and continuing thereafter up to and including on or about October 19, 2012, in the Eastern District of Missouri,

MARK A. BECKHAM,

the defendant herein, did corruptly endeavor to obstruct and impede the due administration of the internal revenue laws in the following manner:

1. On or about July 1, 2009, MARK A. BECKHAM, the defendant herein, caused JH to execute a Subscription Agreement between Arbor Homes, Inc. and JH whereby JH purportedly agreed to purchase \$3,300,000 of nonvoting common stock in Arbor Homes, Inc., the payment of which was to be made by \$50,000 in cash and a promissory note in the amount of \$3,250,000.

2. On or about July 1, 2009, MARK A. BECKHAM, the defendant herein, caused JH to execute a promissory note to Sommerdon Development, LLC, in the amount of \$3,250,000.

3. On or about July 1, 2010, MARK A. BECKHAM, the defendant herein, caused JH to execute a Subscription Agreement between SNB Consulting, LLC and JM Horseman Group, LLC whereby JM Horseman Group, LLC purportedly agreed to purchase \$3,000,000 of member equity in SNB Consulting, LLC, the payment of which was to be made by a down payment of \$30,000, and a promissory note in the amount of \$2,970,000.

4. On or about July 10, 2010, MARK A. BECKHAM, the defendant herein, caused JM Horseman Group, LLC to enter into a Security Agreement for Borrowing Money with SNB Consulting, LLC, whereby JM Horseman Group, LLC purportedly granted SNB Consulting, LLC a security interest in tangible personal property owned by JM Horseman Group, LLC to secure the performance of a promissory note purportedly executed by JM Horseman Group, LLC to SNB Consulting, LLC in the amount of \$2,970,000.

5. On or about July 10, 2010, MARK A. BECKHAM, the defendant herein, caused JH to execute, on behalf of JM Horseman Group, LLC, an Operating Agreement of SNB Consulting, LLC.

6. On or about July 15, 2010, MARK A. BECKHAM, the defendant herein, caused JH and SMH to file a U.S. Individual Income Tax Return, Form 1040, with the Internal Revenue Service, for the calendar year 2009, which return reported on Schedule E thereof that JH and SMH had nonpassive losses from Arbor Homes, Inc. in the amount of \$3,238,235, when, in fact, JH and SMH were not entitled to claim any nonpassive losses relating to Arbor Homes, Inc. for the calendar year 2009.

7. On or about September 15, 2011, MARK A. BECKHAM, the defendant herein, caused JM Horseman Group, LLC to file a U.S. Income Tax Return for an S Corporation for the calendar year 2010, which return reported on an Itemized Ordinary Income/Loss Statement that

JM Horseman Group, LLC had passthrough income (loss) from SNB Consulting, LLC in the amount of (\$1,828,951), when, in fact, JM Horseman Group, LLC was not entitled to claim any passthrough income (loss) relating to SNB Consulting, LLC, for the calendar year 2010.

8. On or about October 15, 2011, MARK A. BECKHAM, the defendant herein, caused JH and SMH to file a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2010, with the Internal Revenue Service, which return reported on Schedule E thereof that JH and SMH had nonpassive losses in the amount of \$1,447,568, which included nonpassive losses from JM Horseman Group, LLC in the amount of \$75,347, and nonpassive losses from Arbor Homes, Inc. in the amount of \$1,372,221, when, in fact, JH and SMH were not entitled to claim any nonpassive losses relating to JM Horseman Group, LLC, and Arbor Homes, Inc. for the calendar year 2010.

9. On or about sometime between December 28, 2011, and January 19, 2012, with the exact date or dates unknown to the Grand Jury, MARK A. BECKHAM, the defendant herein, gave a list of dates to JH, and caused JH to insert false entries relating to matters involving Arbor Homes, Inc. in JH's dayplanner calendar.

10. On or about January 19, 2012, MARK A. BECKHAM, the defendant herein caused JH's dayplanner calendar which contained false entries relating to Arbor Homes, Inc. to be submitted to the Internal Revenue Service.

11. On or about sometime between October 12, 2012, and October 19, 2012, with the exact date or dates unknown to the Grand Jury, MARK A. BECKHAM, the defendant herein, caused JH to sign Internal Revenue Service Form 13798-L, Tax Matters Partner (TMP) Designation Form for Limited Liability Company, for SNB Consulting, LLC, which falsely

stated that JM Horseman Group, LLC was entitled to receive ninety percent (90%) of the profits of SNB Consulting, LLC.

12. On or about October 19, 2012, MARK A. BECKHAM, the defendant herein, caused Internal Revenue Service Form 13798-L, Tax Matters Partner (TMP) Designation Form for Limited Liability Company, for SNB Consulting, LLC, which falsely stated that JM Horseman Group, LLC was entitled to receive ninety percent (90%) of the profits of SNB Consulting, LLC, to be submitted to the Internal Revenue Service.

In violation of Title 26, United States Code, Section 7212(a).

Count 2

The Grand Jury charges:

On or about July 15, 2010, in the Eastern District of Missouri,

MARK A. BECKHAM,

the defendant herein, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of JH and SMH, for the calendar year 2009, which return was false and fraudulent as to material matters in that the return reported on Schedule E thereof that JH and SMH had nonpassive losses from Arbor Homes, Inc. in the amount of \$3,238,235, whereas, as MARK A. BECKHAM, the defendant herein, then and there knew, JH and SMH were not entitled to claim any nonpassive losses relating to Arbor Homes, Inc. for the calendar year 2009.

In violation of Title 26, United States Code, Section 7206(2).

Count 3

The Grand Jury charges:

On or about October 16, 2011, in the Eastern District of Missouri,

MARK A. BECKHAM,

the defendant herein, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of JH and SMH, for the calendar year 2010, which return was false and fraudulent as to material matters in that the return reported on Schedule E thereof that JH and SMH had nonpassive losses in the amount of \$1,447,568 , which included nonpassive losses from JM Horseman Group, LLC in the amount of \$75,347, and nonpassive losses from Arbor Homes, Inc. in the amount of \$1,372,221, whereas, as MARK A. BECKHAM, the defendant herein, then and there knew, JH and SMH were not entitled to claim any nonpassive losses relating to JM Horseman Group, LLC, and Arbor Homes, Inc. for the calendar year 2010.

In violation of Title 26, United States Code, Section 7206(2).

Count 4

The Grand Jury charges:

On or about September 15, 2011, in the Eastern District of Missouri,

MARK A. BECKHAM,

the defendant herein, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return for an S Corporation, Form 1120S, of JM Horseman Group, LLC, for the calendar year 2010, which return was false and fraudulent as to material matters in that the return reported on an Itemized Ordinary Income/Loss Statement that JM Horseman Group, LLC had passthrough income (loss) from SNB Consulting, LLC in the amount of (\$1,828,951), whereas, as MARK A. BECKHAM, the defendant herein, then and there knew, JM Horseman Group, LLC was not

entitled to claim any passthrough income (loss) relating to SNB Consulting, LLC, for the calendar year 2010.

In violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL.

FOREPERSON

RICHARD G. CALLAHAN
United States Attorney

STEVEN A. MUCHNICK
Assistant United States Attorney